

June 12, 2003

TO: Directors, Private Schools for the Disabled
Business Managers/Bookkeepers, Private Schools for the Disabled

FROM: Richard Rosenberg, Assistant Commissioner
Division of Finance

SUBJECT: Annual Information – Private Schools for the Disabled - Prescribed Mileage
Format for School-Owned or Leased Vehicles

In accordance with N.J.A.C. 6A:23-4.4(a)18, a mileage record shall be maintained for each school-owned vehicle, leased vehicle or vehicle contained in a related party transaction involving the purchase of transportation services in a format prescribed by the Commissioner. The mileage record shall be maintained on a trip-by-trip basis and include any personal use including to/from work commutation. At the end of the fiscal year, the percentage determined by the total personal miles to total miles shall be applied to all costs associated with the vehicle(s). Vehicle costs may include but not be limited to the following: depreciation, lease costs, gas, oil, repairs, maintenance, insurance and car phone.

The mileage record must include the vehicle make; model, color, year and license number and include the following information for each trip:

1. Date of trip;
2. Purpose of trip;
3. Business or personal usage;
4. Destination;
5. Beginning and ending odometer reading; and
6. Driver of vehicle.

In accordance with N.J.A.C. 6A:23-4.5(a)40 and 42, the cost associated with the personal use of a school-owned or leased vehicle which includes to/from work commutation must be considered non-allowable costs. If a mileage log is not maintained, the costs associated with a school-owned or leased vehicle or vehicle contained in a related party transaction

involving the purchase of transportation services must be considered non-allowable costs in accordance with N.J.A.C. 6A:23-4.5(a)43.

RR/JV/Prescribed Mileage format 2003-04 .doc

c: Dwight Pfennig
J. Michael Rush
Gloria Hancock
Isaac R. Bryant
Gordon MacInnes
Albert A. Monillas
Richard Ten Eyck
Judith Weiss
Katie Attwood
Barbara Gantwerk
Raymond Montgomery
Cecelia Downey
Anthony Hearn
County Superintendents
County School Business Administrators
County Supervisors of Child Study
Judy Vazquez
Jim Verner
Elise Sadler-Williams